

House Amendment 8645

PAG LIN

1 1 Amend Senate File 2428, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 19, by inserting after line 25 the
1 4 following:
1 5 <Sec. _____. Section 423.31, Code 2007, is amended
1 6 by adding the following new subsection:
1 7 NEW SUBSECTION. 7. Notwithstanding any other
1 8 provision of the Code to the contrary, the department
1 9 shall not attempt to collect delinquent sales tax on a
1 10 transaction that occurred more than five years from
1 11 the date of any audit.>
1 12 #2. By renumbering as necessary.
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1 17 SF 2428.510 82
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